each year in the same manner and by the same agency as is entrusted with the collection of taxes on buildings and lands within the Municipal area.

3 A receipt shall be given for the tax paid and no refund of the tax so paid shall be made under any circumstances unless it is shown as a double payment for the same period.

Rules framed by the Town Municipal Council, Maddur, under section 61 (*b*) read with section 62 of the Town Municipalities Act 1951, for the levy and recovery of Water Tax (Rules framed on the basis of Model Rules made by Government in Notification No. L. 14113/Ml. 152—52-17, dated 24th November 1952).

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1 A water rate at three per cent shall be levied on the rental value of lands and buildings by the Town Municipal Council.

2 The tax will be collected in advance in two half-yearly instalments in the months of April and October of each year in the same manner and by the same agency as is entrusted with the collection of taxes on buildings and lands within the Municipal area.

3 A receipt shall be given for the tax paid and no refund of the tax shall be made under any circumstances unless it is shown as a double payment for the same period.

N. CHANNE GOWDA,
President.

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